

**SAMPLE SUMMONS & COMPLAINT FORMS  
FOR EMPLOYERS APPEALING A TAX DECISION**

**DISCLAIMER:** The following forms are intended solely as a guideline for those appealing decisions of the Labor and Industry Review Commission to the circuit court. It is not meant to be legal advice, nor is it legal advice in any fashion. The following forms do not in any way remove from the individual the responsibility to research and comply with all applicable statutory requirements for the filing and processing of an appeal of a commission decision with the circuit court. For legal advice, you may want to contact an attorney.

**NOTE TO EMPLOYERS:**

**A CORPORATION OR A LIMITED LIABILITY COMPANY (LLC) MUST BE REPRESENTED BY AN ATTORNEY IN ORDER TO FILE LEGAL PLEADINGS WITH A COURT**

**STATE OF WISCONSIN**

**CIRCUIT COURT  
BRANCH**

*(court will assign)*

**COUNTY**

*(county name)*

\_\_\_\_\_, **Plaintiff**  
*(employer's name)*

**SUMMONS**

\_\_\_\_\_  
*(employer's address)*

**Case No.** \_\_\_\_\_  
*(court will assign)*

#30607 – Administrative  
Agency Review

**vs.**

Labor and Industry Review Commission,  
3319 West Beltline Highway  
P. O. Box 8126  
Madison WI 53708-8126

**and**

Department of Workforce Development,  
Bureau of Legal Affairs, Room E300  
201 E Washington Ave  
P. O. Box 8942  
Madison, WI 53708-8942

**Defendants.**

**THE STATE OF WISCONSIN**

**To each person named above as a defendant:**

You are hereby notified that the plaintiff named above has filed a lawsuit or other legal action against you. The complaint, which is attached, states the nature and basis of the legal action.

Within twenty (20) days of receiving this summons, you must respond with a written answer, as that term is used in Chapter 802 of the Wisconsin Statutes, to the complaint. The court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to the court, whose address is \_\_\_\_\_,  
*(court's address)*

and to the plaintiff named above, whose address is \_\_\_\_\_  
*(plaintiff's address)*

\_\_\_\_\_.

You may have an attorney help or represent you.

If you do not provide a proper answer within twenty (20) days, the court may grant judgment against you for the award of money or other legal action requested in the complaint, and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property.

Dated \_\_\_\_\_.  
*(write the date on which you are signing this summons)*

Signature of Plaintiff: \_\_\_\_\_  
*(MUST BE SIGNED BY PLAINTIFF OR PLAINTIFF'S ATTORNEY)*  
*(IF PLAINTIFF IS A CORPORATION OR LLC, MUST BE SIGNED BY AN ATTORNEY)*

**STATE OF WISCONSIN**

**CIRCUIT COURT  
BRANCH**

*(court will assign)*

**COUNTY**

*(county name)*

\_\_\_\_\_, **Plaintiff**  
*(Employer's name)*

**COMPLAINT**

\_\_\_\_\_  
*(Employer's address)*

**Case No.** \_\_\_\_\_  
*(court will assign)*

#30607 – Administrative  
Agency Review

**vs.**

Labor and Industry Review Commission,  
3319 West Beltline Highway  
P. O. Box 8126  
Madison WI 53708-8126

**and**

Department of Workforce Development,  
Bureau of Legal Affairs, Room E300  
201 E Washington Ave  
P. O. Box 8942  
Madison, WI 53708-8942

**Defendants.**

The above named plaintiff, for his/her cause of action against the above named defendants respectfully shows to the court that:

1. The plaintiff \_\_\_\_\_ whose principal  
*(state nature of business organization)*  
place of business is at \_\_\_\_\_  
*(address)*

2. The Labor and Industry Review Commission is an agency of the State of Wisconsin responsible for deciding disputed claims for unemployment insurance.

3. The Department of Workforce Development is an agency of the State of Wisconsin responsible for enforcing delinquent unemployment contributions.

4. On \_\_\_\_\_, in a proceeding under  
*(insert date of the LIRC decision)*  
ch. 108, Stats, the Wisconsin Unemployment Insurance law, the Labor and  
Industry Review Commission made certain findings and, based upon such  
findings, made and entered its decision.

5. Plaintiff is aggrieved by reason of said findings and decision, and brings this  
action for a review of said findings and decision, upon the grounds that the  
commission's decision was erroneous, in the following respects:

\_\_\_\_\_  
*(describe why you believe the commission's decision was erroneous - for information on the grounds  
for objecting to a LIRC UI decision, see: <http://dwdintaccpub/lirc/appeal/faqs.htm#faq22> )*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Wherefore, plaintiff demands judgment that the findings and decision complained of be set aside, and for such other or further judgment, order or relief as the circumstances may warrant.

Dated \_\_\_\_\_.  
*(write the date on which you are signing this complaint here)*

Signature of Plaintiff: \_\_\_\_\_  
*(MUST BE SIGNED BY PLAINTIFF OR PLAINTIFF'S ATTORNEY)*  
*(IF PLAINTIFF IS A CORPORATION OR LLC, MUST BE SIGNED BY AN ATTORNEY)*